

**INDIANA BOARD OF ACCOUNTANCY
MINUTES
May 17, 2013**

I. CALL TO ORDER AND ESTABLISHMENT OF A QUORUM

Ms. Johnson, Chair of the Indiana Board of Accountancy, called the meeting to order at 10:18 am. in Room W064 of the Indiana Government Center South, 402 West Washington Street, Indianapolis, Indiana 46204 and declared a quorum in accordance with IC § 25-2.1-2-8.

Board Members Present:

Ms. Shelley Johnson, CPA, CGMA, Chair
Mr. Gregory Coy, CPA, Vice Chair
Mr. Timothy Deisher, CPA
Mr. John Kane, CPA
Mr. James O'Brien, CPA, Esq.
Mr. Randolph Holt, Esq.

State Officials Present:

Ms. Kate Lowhorn, Board Director
Ms. Jacque Retter, Assistant Board Director
Mr. Brian Cusimano, Compliance Director
Ms. N. Beth Line, Project Administrator
Mr. James Schmidt, DAG, Office of the Attorney General

II. ADOPTION OF THE AGENDA

A motion was made and seconded to adopt the amended agenda.

DEISHER/KANE
Motion carried 6-0-0

III. ADOPTION OF THE MINUTES FROM THE APRIL 19, 2013 MEETING OF THE BOARD

A motion was made and seconded to adopt the amended minutes from the April 19, 2013 Board meeting.

HOLT/DEISHER
Motion carried 6-0-0

IV. ELECTION OF OFFICERS

A motion was made and seconded to elect Gregory Coy, CPA as chair, James O'Brien, CPA, Esq. as vice-chair, and appoint John Kane, CPA as liason to the Office of the Attorney General.

JOHNSON/DEISHER
Motion carried 6-0-0

V. ADMINISTRATIVE HEARINGS

A. In the Matter of the License of Charles A. Spillman

Re: Disciplinary Complaint

License No.: CP198581171

Cause No.: IBA 13-63

A continuance was granted regarding this matter.

B. In the Matter of the License of Donald Greg Richards

Re: Disciplinary Complaint

License No.: CP18532203

Cause No.: IBA 13-03

A continuance was granted regarding this matter.

VI. PERSONAL APPEARANCE

A. Michael B. Tallon

Re: License Reinstatement Application

License No.: CP18560810

Mr. Tallon was present to explain his professional background since his Indiana license expired in 2003. He explained that his primary residence is in Florida but he maintains bookkeeping clients in parts of northern Indiana and through the southern United States. Most of the work he performs includes taxes and the buying and selling of businesses. He is current on his continuing education and wishing to be reinstated to an active status.

The Board advised Mr. Tallon to obtain a firm permit since his primary business clients were located in Indiana and he travels to the state for the purpose of conducting business.

A motion was made and seconded to approve Michael B. Tallon for active reinstatement of his Indiana CPA license.

DEISHER/COY

Motion carried 6-0-0

VII. APPLICATION REVIEW

A. Applications for Certification as a Certified Public Accountant via Transfer of Grades:

A motion was made and seconded to approve the following applications for certification via transfer of grades.

- i. Coombes, Robert W.
- ii. King, Allison Nicole
- iii. Moore, Kevin Michael
- iv. Zhao, Rui

HOLT/O'BRIEN

Motion carried 6-0-0

B. Application for Renewal of Lapsed Certificate:

A motion was made and seconded to approve the following applications for active reinstatement of an expired license.

- a. Knerr IV, Louis William – CP10600209
- b. T.A. Smelser & Associates, PC – FP50200181

HOLT/DEISHER

Motion carried 6-0-0

A motion was made and seconded to approve the following applications for inactive reinstatement of an expired license.

- c. Sandifer, Mari Kay – CP19800170
- d. Watkins, Todd Robert - CP19600276
- e. Hutchison, Michael Dean – CP18702664

HOLT/KANE

Motion carried 6-0-0

VIII. ADMINISTRATIVE LAW JUDGE RECOMMENDATIONS

A. For Approval:

A motion was made and seconded to affirm the Administrative Law Judge Order's listed with the typographical error in paragraph two of the orders corrected by removing "of receipt" and correction of the year two thousand thirteen (2013) to two thousand nine (2009) regarding hours submitted for ethics credit on the order issued to Mary Wright.

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|--|---|
| i. Arnett, Adam
Cause Number: 13-19 | ix. Kinnamon, Daniel
Cause Number: 13-41 |
| ii. Bender, Linda
Cause Number: 13-21 | x. Logsdon, Charles
Cause Number: 13-44 |
| iii. Butler, Alice
Cause Number: 13-25 | xi. Martz, Donna
Cause Number: 13-45 |
| iv. Caudill, Denise
Cause Number: 13-27 | xii. Polite, Cherie
Cause Number: 13-46 |
| v. Gasser, Edward
Cause Number: 13-31 | xiii. Walker, Thomas
Cause Number: 13-50 |
| vi. Gaw, Michele
Cause Number: 13-32 | xiv. Wright, Mary
Cause Number: 13-53 |
| vii. Grimes, Steven
Cause Number: 13-33 | xv. Young, Marilyn
Cause Number: 13-54 |
| viii. Kalotta, Jacqueline
Cause Number: 13-39 | |

HOLT/DEISHER

Motion carried 5-0-0

Mr. O'Brien abstained

Cain, Karen

Cause Number: 13-26

A motion was made and seconded to affirm the Administrative Law Judge Order for Karen Cain with the typographical error in paragraph two of the order corrected by removing "of receipt".

HOLT/O'BRIEN

Motion carried 4-0-0

Mr. O'Brien abstained

Mr. Deisher recused

Wood, Margaret
Cause Number: 13-51

A motion was made and seconded to affirm the Administrative Law Judge Order for Margaret Wood with the typographical error in paragraph two of the order corrected by removing "of receipt".

HOLT/DEISHER
Motion carried 4-0-0

Mr. O'Brien abstained
Ms. Johnson recused

B. Objections Filed:

A motion was made and seconded to issue a notice allowing until July 5th, 2013 for each of the individuals listed below to supply a brief in support of objections. Each individual below will also receive a hearing notice allowing for oral arguments to take place at the next scheduled meeting on July 19th, 2013.

- i. Boeykens, William
Cause Number: 13-22
- ii. Keoun, L. Craig
Cause Number: 13-40

HOLT/DEISHER
Motion carried 6-0-0

IX. NOTICES OF NON-COMPLIANCE

A. Petitions for Review: RECOMMENDATION: Grant Request - No Hearing Required

A motion was made and seconded to rescind the notice of noncompliance and find the petition for review moot for each of the following individuals. Each individual's license shall be placed at active status.

- i. Brewer, Bret
- ii. Rath, Patricia

HOLT/O'BRIEN
Motion carried 6-0-0

B. RECOMMENDATION: Civil Penalty \$5,000

A motion was made and seconded to find each of the following individuals in noncompliance. Their license shall be placed on conditional status pending the completion of one hundred and eighty (180) hours of CPE with no more than sixty (60) hours in self study of which four (4) hours are in the subject matter of ethics and twelve (12) hours are in the subject matter of accounting and auditing and payment of a five thousand dollar (\$5,000) civil penalty.

- i. Rutherford, Daniel L.
- ii. Schuttler, Lisa Ann

HOLT/KANE
Motion carried 6-0-0

C. Withdrawal of Suspension – Fine Paid

Fitterling, Lisa

A motion was made and seconded to remove the license of Lisa Fitterling from suspension and place back to conditional status pending completion of the hours required by the notice of noncompliance.

HOLT/KANE

Motion carried 6-0-0

D. Withdrawals of Petition for Review

A motion was made and seconded to accept the following individuals withdraw of a petition for review.

- i. Rusboldt, Julie
- ii. Pierce, Teresa

HOLT/DEISHER

Motion carried 6-0-0

X. OLD/NEW BUSINESS

A. CPE Audit

Wilkes, Michelle Ann

A motion was made and seconded to discontinue the audit of Michelle Ann Wilkes.

HOLT/DEISHER

Motion carried 6-0-0

B. In the Matter of the License of Mark Edward Rhodes

Re: Motion for Voluntary Dismissal by Petitioner

License No.: CP18800753

Cause No.: IBA 13-57

A motion was made and seconded to approve dismissal in the matter of the license of Mark Edward Rhodes.

DEISHER/O'BRIEN

Motion carried 5-0-0

Mr. Kane recused

XI. DISCUSSION

A. Transfer of Grades Letter – Cynthia Legacy

The Board tabled this matter pending further research.

XII. STANDING REPORTS

A. Board Liaison to the Attorney General's Office – John Kane

No comments.

B. Indiana Professional Licensing Agency –Kate Lowhorn

Ms. Lowhorn informed the Board of her request to attend the June NASBA Eastern Regional Meeting in Chicago. The Board expressed favor in Ms. Lowhorn attending the meeting and representing the Indiana Board.

C. Compliance Director Update- Brian Cusimano

Mr. Cusimano presented further documentation regarding financial statements. He presented information from the Uniform Accountancy Act and the court documentation used to determine the UAA definition.

D. Advisory Counsel – Jim Schmidt

No comments.

E. Office of the Attorney General

Mr. Basile presented the Attorney General Consumer Complaint report. This report will be available to the public on the Board of Accountancy website.

XV. ADJOURNMENT

There being no further business and having completed its duties, a motion was made and seconded to adjourn the meeting of the Indiana Board of Accountancy.

The meeting adjourned at 12:10pm.

Next Scheduled Meeting:
July 19, 2013
Indiana Government Center South
302 W. Washington St., Conference Room 5
Indianapolis, IN 46204